Five Numbers That Non-US Persons Need to Know About



For Non-US Persons:

$60,000

is the Estate Tax Exemption for non-US persons.

However, for US Persons:

$15 M

is the Estate Tax Exemption for 2026.

40%

is the Estate Tax Rate for 2026.

Estate Tax is a federal tax is imposed on the assets of a person when they pass away. After the tax is paid to the IRS, whatever remains can be distributed to the heirs and beneficiaries.

$194,000

is the annual Gift Tax Annual Exclusion for Gifts from foreigners for 2026; this is also the maximum amount that can be transferred tax free to a surviving spouse that is not a US Citizen.

$19,000

is the Gift Tax Exemption for 2026; tax-free transfers to surviving spouse is unlimited!

The GOOD NEWS is that when you plan, you can protect your assets and your loved ones!

Contact us:

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If you or your spouse are not US Citizens, how would you and your family be affected by the Estate Tax?

Citizenship: Are you and your spouse both US Citizens? ☐ Yes ☐ No

Value of Assets: Does the value of your assets in the US exceed $60,000? ☐ Yes ☐ No

If yes, what is the estimated Estate Tax?

Formula: (Total value of all asset - $60,000) * 40% = Estate Tax Due

The GOOD NEWS is that with proper planning the Estate Tax can be avoided!

Who would handle your affairs? Do you have a Durable Power of Attorney? With a Durable Power of Attorney, you can designate the person(s) that you would want to manage your financial and personal affairs in the event you are not able. We recommend you always name three people, in order of preference. If the first person cannot assume the role, then the next person would step in.

Name:	Address	Telephone	Relation
1.			
2.			
3.			

What are the issues of concern to you?

Please check all that apply.

Issue

- ☐ Protect my assets from Estate Tax.
- ☐ Make sure there's a written plan to handle my affairs.
- ☐ Make sure my estate plan is aligned with my financial plan.
- ☐ Minimize government interference in my affairs, if I become incapacitated, and when I'm gone.
- ☐ Protect my children and their inheritance.

If you have minor children or dependents

- ☐ Have a plan in place for the protection of my children, if for any reason (incapacity/death) I am unable to raise them myself.

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Signature _____ Date _____

PERMISSION TO CONTACT: I authorize Menendez Law Firm to contact me by phone, email, or mail.
I understand I can withdraw permission at any time, and that the law firm will not sell or share my contact information with anyone.